

EXHIBIT B

DECLARATION OF GREG KIMBLE

1. My name is Greg Kimble. I am a resident of the State of Alabama, over the age of 19 years and otherwise competent to give this declaration. The facts contained in this declaration are based upon my personal knowledge.

2. I am the Director of Human Resources and General Affairs for Hyundai Motor Manufacturing Alabama, LLC. I have held this position since August of 2002. I worked with Mr. Robert Cyrus, and I have reviewed the allegations in his lawsuit filed in the Circuit Court for Montgomery County, Alabama, Case No. CV-06-1359. Mr. Cyrus makes representations in his complaint that he was told that his benefits with Hyundai Motor Manufacturing Alabama, LLC ("HMMA") would be the same as the benefits he received as an employee of Hyundai Motor America ("HMA"). Mr. Cyrus was first hired by HMA in the Spring of 2002. During the time he worked for HMA, he participated in the HMA Healthcare Plan, where HMA served as the Plan sponsor.

3. Attached to this declaration as Exhibit 1 is a true and correct copy of the HMMA Group Health Care Plan, which is regulated exclusively by the Employment Retirement Income Security Act of 1974 ("ERISA"). The Plan's official name is Hyundai Motor Manufacturing Alabama, LLC Health and Welfare Plans. HMMA is the plan sponsor and plan administrator for this Group Health Care Plan. Mr. Cyrus was a participant in this plan and was eligible for these benefits



as an employee of HMMA.

4. Paragraph Ten of Mr. Cyrus' Complaint alleges that a representation was made to him that his benefits with HMMA were to be "at least the same as Hyundai Motor America's benefit package." My review of the underlying documentation surrounding this dispute confirms that, at least in part, Mr. Cyrus' complaints about alleged variations in benefits between HMA and HMMA relates directly to the ERISA regulated health insurance plans identified above.

5. Mr. Cyrus does not identify in his complaint the specific benefits about which he complains. There are several additional ERISA-regulated benefits at HMMA that may be implicated by Mr. Cyrus' vague reference to a "benefit package." The ERISA-governed plans offered by HMMA are limited to: a life insurance plan; a health insurance plan; a salary continuation plan for members of management suffering from short-term disability; a long-term disability plan; and a 401(k) plan which provides pension benefits in the event of retirement.

6. Each of these plans have been established and are maintained by HMMA for the purpose of providing the stated benefits to the employees participating in the plans. These plans provide only ERISA benefits to the employees under circumstances such as sickness, accident, disability or death.

I DECLARE UNDER PENALTY OF PERJURY AND THE LAWS OF THE UNITED STATES OF AMERICA THAT THE FOREGOING IS TRUE AND CORRECT.



GREG KIMBLE
Date: 6/23/06